

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 2 8 8 6 6 9 7

Company name in full Dentsu Manchester Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Samantha Jane

Surname Keen

### 3 Liquidator's address

Building name/number 1

Street More London Place

Post town London

County/Region

Postcode S E 1 2 A F

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Richard

Surname Barker

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 1

Street More London Place

Post town London

County/Region

Postcode S E 1 2 A F

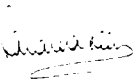
Country United Kingdom

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ13

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6	Final account	
	<input checked="" type="checkbox"/> I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.	
7	Sign and date	
Liquidator's signature	<div>Signature</div> <div><div>X</div><div></div><div>X</div></div>	
Signature date	<div><div><div><div>d</div><div>1</div></div><div><div>d</div><div>3</div></div></div><div><div><div>m</div><div>0</div></div><div><div>m</div><div>3</div></div></div><div><div><div>y</div><div>2</div></div><div><div>y</div><div>0</div></div><div><div>y</div><div>2</div></div><div><div>y</div><div>4</div></div></div></div>	

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### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Katya Vasileva**

Company name **Ernst & Young LLP**

Address **1 More London Place**

Post town **London**

County/Region

Postcode **S E 1 2 A F**

Country **United Kingdom**

DX

Telephone **+44 20 7951 3427**



### Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



### Important information

**All information on this form will appear on the public record.**



### Where to send

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.



### Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

TO THE MEMBER(S)

13 March 2024

Ref: LO8372  
Contact: Katya Vasileva  
Direct Line: 020 7951 3427

Email:  
[solventliquidations@parthenon.ey.com](mailto:solventliquidations@parthenon.ey.com)

Dear Sir / Madam,

**Dentsu Manchester Limited  
(In Members' Voluntary Liquidation) ("the Company")**

As you will be aware, on 2 December 2022, Richard Barker and I were appointed as Joint Liquidators of the Company.

I write to advise you that we are now in a position to conclude the liquidation. This letter, and its appendices, constitutes our final account to members. We also enclose notice in accordance with Rule 5.10 of the Insolvency (England and Wales) Rules ("the Rules").

**Information about the Company and the Joint Liquidators**

The Rules require us to provide certain information about the Company and the Joint Liquidators. This information can be found in Appendix A of this report. A copy of our receipts and payments account for the period from 2 December 2023 to 13 March 2024, and cumulative to date, is at Appendix B.

**Progress during the period covered by this report**

**Assets**

As at the date of liquidation, the Company's only asset was an intercompany receivable due from Dentsu UK Limited ("DUK") in the sum of £1. On 30 November 2023, this asset was distributed in specie to Carat Media Limited (also in Members' Voluntary Liquidation) ("the Shareholder") and represented a return of £1 per ordinary share.

Furthermore, and since our draft final report has been issued, it came to the attention of the Joint Liquidators that the Company is due to receive a further distribution from the investments in its subsidiaries, Dentsu Edinburgh Limited and Dentsu Leeds Limited (both in Members' Voluntary Liquidation) ("the Subsidiaries") in the sum of £1 each. On 12 March 2024, the total asset amount of £2 was distributed in specie to the Shareholder and represented a return of £2 per ordinary share.

**Remaining Assets**

There are no remaining assets to be realised.

## Liabilities

Prior to commencement of the liquidation, in July 2022, the Company entered into a business transfer agreement with DUK. In accordance with the BTA, the Company sold its entire business as a going concern, including the whole of the business, assets and undertaking of the Company to DUK.

As at the date of liquidation, the Company had no known external creditors. In accordance with Rule 14.38 of the Rules, an advert was placed in the London Gazette requesting creditors of the Company to prove their claims by 8 February 2023. No such claims were received by this date.

Thereafter, in June 2023, the Joint Liquidators received correspondence from Wave utilities in respect of an outstanding utility bill for the sum of £76 in respect of premises previously occupied by the Company. Following correspondence with DUK on this matter, the client confirmed that this amount was settled in full on 14 June 2023 and as such, this matter is deemed as concluded.

It is customary in a liquidation to seek confirmation from HM Revenue and Customs ("HMRC") that they have no outstanding claims in respect of either corporation tax, VAT, PAYE and/or National Insurance Contributions. As at the date of this report, HMRC have confirmed that they have no outstanding claims and that they have no objection to closure of the liquidation.

## Other matters

Prior to commencement of the liquidation, it transpired that the Company was registered for data protection with the Information Commissioners' Office ("ICO"). Following protracted correspondence with the ICO in this regard, on 23 November 2023, they provided confirmation that the Company's registration had been cancelled.

## Joint Liquidators' remuneration

Our remuneration was fixed on a time-cost basis by a resolution of members on 2 December 2022.

A contractual arrangement exists with a third party in respect of the Joint Liquidators' remuneration and as such, there is no recourse to the liquidation estate.

Details of amounts paid, name of the payor and the relationship between the payor and the Company, are available upon request to the Joint Liquidators at 1 More London Place, London, SE1 2AF.

## Joint Liquidators' statement of expenses incurred

During the liquidation, we have incurred expenses relating to statutory advertising, postage costs and statutory bonding which have also been paid by another group company without recourse to the liquidation estate.

## Members rights to further information about, and challenge, remuneration and expenses

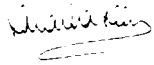
In certain circumstances, members are entitled to request further information about our remuneration or expenses, or to apply to court if members consider the costs to be excessive. Further information is provided in Appendix C.

## Other matters

Once our final return and account is filed at Companies House, we will then vacate office and receive our release. Approximately three months after the filing of the final return and account, the Company will be dissolved by the Registrar of Companies.

Should you wish to discuss any matters arising from this report, please do not hesitate to contact Katya Vasileva on the direct line telephone number shown above.

Yours faithfully  
for the Company



Samantha Jane Keen  
Joint Liquidator

Richard Barker and Samantha Jane Keen are licensed in the United Kingdom to act as Insolvency Practitioners by The Insolvency Practitioners Association.

The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Company may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment. The Office Holder Data Privacy Notice can be found at [www.ey.com/uk/officeholderprivacy](http://www.ey.com/uk/officeholderprivacy).

Dentsu Manchester Limited  
(In Members' Voluntary Liquidation) ("the Company")

Information about the Company and the Joint Liquidators

Registered office address of the Company:	1 More London Place, London, SE1 2AF
Registered number:	02886697
Full names of the Joint Liquidators:	Samantha Jane Keen Richard Barker
Joint Liquidators' address:	Ernst & Young LLP 1 More London Place London SE1 2AF
Telephone number on which the Joint Liquidators can be contacted:	+44 (0) 7951 2000
Date of appointment of the Joint Liquidators:	2 December 2022
Details of any changes of Joint Liquidator:	None

Dentsu Manchester Limited  
(In Members' Voluntary Liquidation) ("the Company")

Joint Liquidators' receipts and payments account for the period from 2 December 2023 to 13 March 2024, and cumulative to date

Declaration of Solvency Estimated to Realise Values		From 2 December 2023 to 13 March 2023	From 2 December 2022 to 13 March 2024
£		£	£
1	Receipts Intercompany receivable due from Dentsu UK Limited	Nil	Nil
1		Nil	Nil
	Payments		
Nil	None	Nil	Nil
1	Balance as at 13 March 2024	Nil	Nil

Notes

1. Receipts and payments are stated net of VAT.

2. The Joint Liquidators' remuneration was fixed on a time-cost basis by a written resolution of the members passed on 2 December 2022.

3. The intercompany receivable amount of £1 was distributed in specie to the Shareholder on 30 November 2023.

4. As noted in the body of the report, the Company received a further in-specie distribution of £2 from the investments in its Subsidiaries, which was not noted in the Company's Declaration of Solvency at the time of the appointment. The intercompany receivable amount was distributed in specie to the Shareholder on 12 March 2024.



Members' rights to request further information about remuneration or expenses or to challenge a Liquidators' remuneration - Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016, as amended

#### 18.9 Members' request for further information

18.9.-(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report or account under rule 18.14-

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
- (c) members of the company in a members voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
- (d) any unsecured creditor with the permission of the court; or
- (e) any member of the company in a members voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report or account by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by-

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if-

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of-

- (a) the office-holder giving reasons for not providing all of the information requested; or
- (b) the expiry of the 14 days within which an office-holder must respond to a request.

(7) The court may make such order as it thinks just on an application under paragraph (6).

#### 18.34 Members' claim that remuneration is excessive

18.34.-(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that-

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
- (b) the basis fixed for the office-holders remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
- (c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable-

- (a) a secured creditor,
- (b) an unsecured creditor with either-
  - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
  - (ii) the permission of the court, or
- (c) in a members voluntary winding up-

- (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
- (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question (the relevant report).

## Notice of final account to members

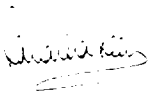
### Dentsu Manchester Limited (In Members' Voluntary Liquidation) ("the Company")

Other trading names(s) or style(s):	None
Any other registered name in the 12 months prior to liquidation	None
Registered number:	02886697
Registered office address of the Company:	1 More London Place, London, SE1 2AF
Principal trading address (if different from above):	10 Triton Street Regent's Place London NW1 3BF
Date of appointment of Joint Liquidators:	2 December 2022
Full names of the Joint Liquidators:	Samantha Jane Keen Richard Barker
Joint Liquidators' address	1 More London Place, London, SE1 2AF
Office holder number:	9250 / 17150
Telephone number:	+44 (0) 7951 2000
Name of alternative person to contact about the liquidation:	Katya Vasileva

Date of notice: 13 March 2024

In accordance with Rule 5.10 of the Insolvency (England and Wales) Rules 2016, we give notice of the following:

- The affairs of the Company are fully wound up;
- We the liquidators having delivered copies of the account to members must, within 14 days of the date on which the account is made up, deliver a copy of the account to the registrar of companies; and
- We will vacate office and be released under section 171 of the Insolvency Act 1986 on delivering the final account to the registrar of companies.



Signed: \_\_\_\_\_

Name: Samantha Jane Keen  
Joint Liquidator